

State of Louisiana
Department of Revenue



JEFF LANDRY
GOVERNOR

JARROD J. CONIGLIO
SECRETARY

July 6, 2026

Via e-mail (return receipt requested) to:

The Honorable Tony Bacala
Chairman of the House Committee on Ways and Means
P.O. Box 94062
Baton Rouge, Louisiana 70804
apa.h-wm@legis.la.gov

The Honorable Franklin Foil
Chairman of the Senate Committee on Revenue & Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804
apa.s-r&f@legis.la.gov

**Re: Proposed Rule LAC 61:I.4302, 4371, 4406, 4407, 4413, 4416, 4426, and 4427
Repeal of Obsolete Sales and Use Tax Exemptions, Exclusions, Refunds, and Holidays**

Chairman Bacala and Chairman Foil:

On May 8, 2026, a copy of the *Notice of Intent* issued by the Department of Revenue for LAC 61:I.4302, 4371, 4406, 4407, 4413, 4416, 4426, and 4427 *Repeal of Obsolete Sales and Use Tax Exemptions, Exclusions, Refunds, and Holidays*, was sent to your committees for review.

The proposed Rule repeals provisions related to certain exemptions, exclusions, refunds, and sales tax holidays that have either been repealed from sales and use tax law or have expired.

The *Notice of Intent* was published on pages 850 through 852 of the May 20, 2026, issue of the *Louisiana Register*. No public hearing was requested, and no written comments were received. Therefore, no changes will be made to the proposal prior to final adoption.

This report is being made in accordance with R.S. 49:966(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed Rule will be submitted for publication as a final Rule in the August 2026 edition of the *Louisiana Register*. Should you

July 6, 2026

Page 2 of 2

have any questions or need additional information, please contact Bobbi Davis via email at Bobbi.Davis@la.gov or by phone at (225) 219-7027.

Sincerely,

A handwritten signature in black ink, appearing to read "Bobbi", followed by a long, sweeping horizontal line that extends to the right.

Bobbi Davis

Louisiana Department of Revenue

Tax Policy and Planning

Attorney

Cc: The Honorable Cameron Henry, President of the Senate, apa.senatepresident@legis.la.gov, The Honorable Phillip DeVillier, Speaker of the House, apa.housespeaker@legis.la.gov, Office of the State Register, Reg.Submission@la.gov